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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S FOURTH OMNIBUS OBJECTION
TO LANDLORD CLAIMS (REDUCTION OF
CERTAIN PARTIALLY INVALID CLAIMS AND
DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Fourth Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain claims and disallow certain claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the "Response Deadline")**.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court

701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 25, 2011

/s/ Paula S. Beran

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- and -

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*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**LIQUIDATING TRUST'S FOURTH OMNIBUS OBJECTION
TO LANDLORD CLAIMS (REDUCTION OF
CERTAIN PARTIALLY INVALID CLAIMS AND
DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Fourth Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the

above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, (cont'd)

of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases,

(cont'd from previous page)

LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "First Administrative Claims Bar Date Order").

14. Pursuant to the First Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the First Administrative Claims Bar Date Order) incurred in the period between November 10, 2008 and April 30, 2009 was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the First

Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).

16. On February 18, 2010, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Second Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 6555) (the “Second Administrative Claims Bar Date Order”).

17. Pursuant to the Second Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests for the period May 1, 2009 through December 31, 2009 (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on March 31, 2010. Pursuant to the Second Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Second Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

18. On or before February 25, 2010, KCC served a copy of the Second

Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 6705). Supplemental service of the Second Administrative Bar Date Notice was provided by overnight mail to one party, Brockton Superior Court, on March 26, 2010 (Docket Nos. 7089 and 7535). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 6719), The Richmond Times-Dispatch (Docket No. 6717) and The Wall Street Journal (Docket No. 6718).

19. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

20. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

21. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidation Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

22. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on Exhibit C attached hereto, and (ii) disallowing

each of the claims identified on Exhibit D attached hereto (collectively, the “Claims”).

23. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims

24. The basis for reduction of the claims listed on Exhibit C attached hereto (the “Partially Invalid Claims”) is that all of the Partially Invalid Claims assert, in part, amounts for which the Debtors are not liable.

25. Specifically, after a review of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that certain portions of the Partially Invalid Claims are (i) liabilities already asserted by the Claimants in other claims; (ii) liabilities that have already been satisfied by the Debtors; or (iii) liabilities for which the Debtors dispute liability. Accordingly, the Liquidating Trust requests that the Partially Invalid Claims identified on Exhibit C be reduced in the manner stated in Exhibit C for the reasons stated therein.

B. Disallowance of Certain Invalid Claims

26. The basis for disallowance of the claims listed on Exhibit D attached hereto (the “Invalid Claims”) is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.

27. Specifically, after a review of the Invalid Claims and the bases upon which each is are asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that the Invalid Claims are based on liabilities already asserted by the

Claimants in other claims (i) liabilities that already have been satisfied by the Debtors, or (ii) liabilities for which the Debtors dispute any liability. Accordingly, the Liquidating Trust requests that the Invalid Claims identified on Exhibit D be disallowed for the reasons stated therein.

RESERVATION OF RIGHTS

28. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors' estates, including the Claims objected to herein. Accordingly, any of the Claims objected to herein may be the subject of other bases for objection herein and/or additional subsequently filed objections on any grounds that bankruptcy law or non-bankruptcy law permits. To that end, the Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or claimant herein.

NOTICE AND PROCEDURE

29. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibit C and Exhibit D and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient

service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

30. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on April 7, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on April 14, 2011** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, reducing the Partially Invalid Claims set forth on Exhibit C, and disallowing the invalid claims set forth on Exhibit D attached hereto.

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

31. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

32. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

33. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
February 25, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

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Liquidating Trust*

EXHIBIT A

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S FOURTH
OMNIBUS OBJECTION TO LANDLORD CLAIMS
(REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
AND DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Fourth Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C and D attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
4. The Liquidating Trust's rights to object to any claim including

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

(without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

5. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/_____
Lynn L. Tavenner

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

Exhibit B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
13630 Victory Boulevard LLC Attn: Gail B. Price SBN 185968 Bronwen Price 2600 Mission St. Ste 206 San Marino, CA 91108	13691	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Abercorn Common LLP c/o Catherine Harrison King Miller & Martin PLLC 1170 Peachtree St. NE, Ste. 800 Atlanta, GA 30309-7706	12682	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
AGREE LIMITED PARTNERSHIP C/O AGREE REALTY CORP 31850 NORTHWESTERN HWY FARMINGTON HILLS, MI 48334-1628	5268	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
AMHERST VF LLC ATTN MEI CHENG C/O VORNADO REALTY TRUST 210 RTE 4 E PARAMUS, NJ 07652	12697	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Amherst VF LLC Vornado Realty Trust 210 Rte 4 E Paramus, NJ 07652	13910	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
ARHO Limited Partnership c/o Swansons Properties 3900 Winters Properties Sacramento, CA 95838	13769	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Bank of America National Association as Successor by Merger to LaSalle Bank National Association as Trustee for the Registered Holders of the Morgan Stanley Capital Inc Commercial Mortgage Pass Through Certificates Series 1997 C1 c/o Capmark Finance Inc Joseph Orsatti 116 Welsh Road Horsham, PA 19044	12152	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Basser Kaufman 312 LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	14703	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Basser Kaufman 312 LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 1078	12507	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
BERKSHIRE WEST LLC PO BOX 510209 PHILADELPHIA, PA 19175-0209	805	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
BPP Redding LLC c/o John C La Liberte Esq. Sherin and Lodgen LLP 101 Federal St Boston MA 02110	13077	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Campbell Properties Limited Partnership c/o Donald G Campbell Esq Thiel Campbell Gunderson and Anderson PLLP 7300 Metro Blvd No 630 Edina. MN 55439-2365	13915	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Cardinal Capital Partners Inc. & 680 S. Lemon Ave. Co. LLC c/o Niclas A. Ferland Esq. LeClairRyan A Professional Corporation 555 Long Wharf Dr. 8th Fl. New Haven, CT 06511	12169	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Cardinal Capital Partners Inc. and 680 S. Lemon Ave. Co. Attn: Christopher L. Perkins c/o LeClairRyan A Professional Corporation 951 East Byrd St. 8th Fl. Richmond, Florida 23219	13135	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Carousel Center Company, L.P. Menter, Rudin & Trivelpiece, PC Attn: Kevin M. Newman, Esq. 308 Maltbie Street, Suite 200 Syracuse, NY 13204-1498	3732	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CC Hamburg NY Partners LLC Mark B Conlan Esq Gibbons PC 1 Gateway Ctr Newark, NJ 07102-5310	12818	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CC Investors 1995 1 130 W 2nd Street, Suite 1520 Dayton, OH 45402-1519	1024	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CC Investors 1996 6 Attn Kelly Serenko Dir Lease Adm Kamin Realty Company PO Box 10234 Pittsburgh, PA 15232-0234	2366	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CC-Investors Trust 1995-1 Attn: Arina Meeuwsen 5500 Interstate N. Parkway Suite 600 Atlanta, Georgia 30328	12712	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CC-Investors Trust 1995-1 Attn: Arina Meeuwsen 5500 Interstate N. Parkway Suite 600 Atlanta, Georgia 30328	13882	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CCMS 2005 CD1 Hale Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131	12937	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Centro Properties Group ta Bakersfield Commons Bakersfield CA c/o David L. Pollack Esq. Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103	12555	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Commons at Chancellor Charlotte NC c o David L PollackBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	8094	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Esplande Shopping Center Oxnard CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103	12634	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Esplande Shopping Center Oxnard CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103	12639	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Innes Market Salisbury NC c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12581	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Innes Market Salisbury NC c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12582	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Montebello Plaza Montebello CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103	12638	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Montebello Plaza Montebello, CA c/o David L. Pollack Esq. Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103	12754	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Centro Properties Group ta Venture Point Duluth GA c/o David L Pollack EsqBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	8089	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Centro Properties Group ta Venture Point Duluth GA c/o David L PollackBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	8490	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CMAT 1999 C2 Bustleton Avenue Limited Partnership c/o Mindy A. Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S. Biscayne Blvd., Ste. 2500 Miami, FL 33131	12078	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Cole CC Mesquite TX LLC Jeffrey T. Wegner, Esq. Kutak Rock LLP 1650 Farnam St. Omaha, NE 68102	12178	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Cole CC Taunton MA LLC; Cole CC Aurora CO LLC; Cole CC Groveland FL LLC & Cole CC Mesquite TX LLC Attn: Peter J. Barrett & Kimberly A. Pierro Kutak Rock LLP 1111 E Main St., Ste. 800 Richmond, VA 23219-3500	14164	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Compton Commercial Redevelopment Company Store No. 422 c/o Katten Muchin Rosenman LLP Thomas J. Leanse Esq. 2029 Century Park East 26th Fl. Los Angeles, CA 90067	14351	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Corre Opportunities Fund, L.P. 1370 Avenue of the Americas, 29" Floor New York, NY 10019 Attn: Claims Processing (Bankruptcy)	12490	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Corre Opportunities Fund, L.P. 1370 Avenue of the Americas, 29" Floor New York, NY 10019 Attn: Claims Processing (Bankruptcy)	12487	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Daly City Partners I LP Julie H. Rome Banks Binder & Malter LLP 2775 Park Ave. Santa Clara, CA 95050	12348	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Dowel Allentown LLC Lawrence A Katz Venable LLP 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182	14061	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Dowel Allentown LLC Lawrence A Katz Venable LLP 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182	14366	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Giant Eagle Inc c/o Darlene M Nowak Esq Marcus & Shapira LLP 35th Fl 1 Oxford Ctr Pittsburgh, PA 15219	13017	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Giant Eagle Inc Darlene M Nowak Esq Marcus & Shapira LLP One Oxford Ctr 35th Fl 301 Grant St Pittsburgh, PA 15219	14019	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
GREECE RIDGE LLC c o THOMAS W DANIELS ESQ WILMORITE MANAGEMENT GROUP LLC 1265 SCOTTSVILLE RD ROCHESTER, NY 14624	12764	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Hallaian Brothers 2416 W. Shaw 104 Fresno, CA 93711	12040	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Hart Kings Crossing LLC Keith R Therrien c o Powers & Therrien PS3502 Tieton Dr Yakima, WA 98902	12462	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Iannucci Development Corporation as Successor to Iannucci & Son Construction Company Inc Stephen P Wright EsqHarlow Adams & Friedman PC300 Bic Dr Milford, CT 06461	14049	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Iannucci Development Corporation 37 Hermitage LN Haven, CT 06473	12327	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland American Chesapeake Crossroads LLC c/o Bert Bittourna, Esq. Inland American Retail Management LLC Inland Real Estate Group 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12720	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland American Oklahoma City Penn LLC Attn: Karen C. Bifferato and Kelly M. Conlan The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807	12092	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland American Retail Management LLC Attn: Karen C. Bifferato and Kelly M. Conlan The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807	14955	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Inland Southwest Management LLC Attn: Karen C. Bifferato and Kelly M. Conlan The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807	14936	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Austin Southpark Meadows II LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12830	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Avondale McDowell LLC Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	9725	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Cedar Hill Pleasant Run Limited Partnership c/o Bert Bittourna, Esq. Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12644	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western College Station Gateway LP c/o Bert Bittourna, Esq. Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12082	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Houma Magnolia LLC Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12643	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Lake Worth Towne Crossing LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12829	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western San Antonio HQ LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12646	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Southlake Corners LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12828	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Inland Western Sugar Land Colony LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	12831	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
KIR Piers LP Attn Neil E Herman Esq c o Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	11951	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
La Cienega Sawyer Ltd. c/o Rubin Pachulski Properties 9601 Wilshire Blvd. Ste 260 Beverly Hills, CA 90210	9781	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Liquidity Solutions Inc as Assignee of Trout Segall & Doyle Winchester Properties LLC One University Plz Ste 312 Hackensack, NJ 07601	14696	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
MB Keene Monadnock LLC c/o Bert Bittoluma, Esq. Inland Real Estate Group 2901 Butterfield Rd. 3rd Flr Oak Brook, IL 60523	12744	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Midland Loan Services Inc c o Katharine BattaiaThompson and Knight LLP 1722 Routh St Ste 1500 Dallas, TX 75201	8362	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Nevada Investment Holdings Inc. V Robert E. Griffin V c/o Sunbelt Management Co. 8095 Othello Ave. San Diego, CA 92111	12135	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
ONICS, LLC Attn: Michael D. Plante 730 17th Street, Suite 715 Denver, CO 80202	12590	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
ONICS, LLC Attn: Michael D. Plante 730 17th Street, Suite 715 Denver, CO 80202	14003	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
PR Christiana LLC c/o Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLC 260 S Broad St Philadelphia, PA 19102	46	EXHIBIT D INVALID CLAIMS TO BE EXPUNGED
PR Christiana LLC c/o Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLC 260 S Broad St Philadelphia, PA 19102	12120	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Pratt Center LLC Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202	12524	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Pratt Center LLC Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202	14358	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Regency Centers LP Attn: James S. Carr Esq. & Robert L. LeHane Esq Kelley Drye & Warren LLP 101 Park Ave. New York, NY 10178	12794	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Regency Centers LP Attn: Randy Shoemaker 1 Independent Dr. Ste. 114 Jacksonville, FL 32202-5019	14791	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Rio Associates Limited Partnership c o David D Hopper Esq 4551 Cox Rd, Ste 210 Glen Allen, VA 23060	7828	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Ritz Motel Company Seth A. Drucker / Honigman Miller Schwartz and Cohn LLP 2290 First National Bldg., Ste. 2290 Detroit, MI 48226-3506	12449	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Riverside Towne Center No. 1 Watt Store No. 426 Thomas J. Leanse Esq. c/o Katten Muchin Rosenman LLP 2029 Century Park East 26th Fl. Los Angeles, CA 90067	9511	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
RLV Vista Plaza, LP David M. Blau, Esq. Kupelian Ormond & Magy, P.C. 25800 Northwestern Highway, Suite 950 Southfield, MI 48075	12499	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Safeway Inc. c/o David Newby Johnson & Newby LLC 39 S. Lasalle St., Suite 820 Chicago, IL 60603	8635	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Sangertown Square LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC308 Maltbie St Ste 200 Syracuse, NY 13204-1498	12212	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Sangertown Square, LLC Menter, Rudin & Trivelpiece, PC Attn: Kevin M. Newman, Esq. 308 Maltbie Street, Suite 200 Syracuse, NY 13204-1498	3730	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Claim Holder	Claim	Exhibit
Susanne Bard Trustee of the Ervin & Susanne Bard Family Trust James A. Friedberg, Esq. Israel Freidberg & Korbato LLP 11601 Wilshire Blvd., Ste. 2200 Los Angeles, CA 90025	12690	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
THF Harrisonburg Crossing LLC 2127 Innerbelt Business Center Dr Ste 200 St Louis, MO 63114	12398	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Thoroughbred Village Augustus C Epps Jr Esq Christian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23219	13911	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
TSA Stores Inc. Attn: General Counsel 1050 W. Hampden Ave. Englewood, CO 80110	6586	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
TSA Stores Inc. Attn: General Counsel 1050 W. Hampden Ave. Englewood, CO 80110	13867	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202	12526	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WEC 99A 2 LLC c o Katharine Battaia Thompson and Knight LLP 1722 Routh St Ste 1500 Dallas, TX 75201	14057	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WRI Overton Plaza LP Attn: James S Carr & Robert L. LeHane Kelley Drye & Warren LLP 101 Park Ave. New York, NY 10178	13985	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WRI Overton Plaza LP Attn: Jenny J. Hyun, Esq. c/o Weingarten Realty Investors 2600 Citadel Plz. Dr., Ste. 125 Houston, TX 77008	12737	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WTM Glimcher LLC Sharisse Cumberbarch Esq. Glimcher Properties Limited Partnership 180 E. Broad St. 21st Fl. Columbus, OH 43215	9902	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WTM Glimmcher LLC Sharisse Cumberbatch Esq. Glimcher Properties Limited Partnership 180 E. Broad St. 21st Fl. Columbus, OH 43215	9966	EXHIBIT C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

In re Circuit City Stores, Inc, et al.

Case No. 08-35653

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/8/2009	13691	13630 Victory Boulevard LLC Attn: Gail B. Price SBN 185968 Bronwen Price 2600 Mission St. Ste 206 San Marino, CA 91108		\$17,866.18 (administrative) \$753,292.80 (general unsecured)	Circuit City Stores, Inc.	\$10,881.50 (administrative) \$275,244.45 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$4,663.50 for prepetition rent, \$470,540.56 for rejection damages, \$192.86 for other prepetition taxes, \$689.34 for other post petition CAM, \$2,597.38 for other post petition insurance, \$1,278.48 for other prepetition insurance and \$1,372.95 for other prepetition CAM in accordance with the Debtors' books and records.
4/29/09	12682	Abercorn Common LLP c/o Catherine Harrison King Miller & Martin PLLC 1170 Peachtree St. NE, Ste. 800 Atlanta, GA 30309-7706	ABERCORN COMMON LLP C/O KAREN STEWART 114 BARNARD ST., SUITE 2B SAVANNAH, GA 31401	\$1,448,786.93 (general unsecured) \$44,082.75 (administrative)	Circuit City Stores, Inc.	\$1,276,406.98 (general unsecured) \$44,082.75 (administrative)	Circuit City Stores, Inc.	\$17,219.88 of prepetition rent is not owed according to the Debtors' books and records. \$154,997.85 of rejection damages are overstated. \$162.22 of prepetition taxes are not supported by the Debtors' books and records. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$172,379.95.
1/26/2009	5268	AGREE LIMITED PARTNERSHIP C/O AGREE REALTY CORP 31850 NORTHWESTERN HWY FARMINGTON HILLS, MI 48334-1628		\$727,215.88 (general unsecured)	Circuit City Stores, Inc.	\$668,822.75 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$16,088.34 for prepetition taxes, \$20,943.09 for post petition taxes, \$8,181.75 for 2006 tax adjustment, \$7,624.34 for 2007 tax adjustment and \$5,555.61 for CAM adjustments according to the Debtors' books and records.
4/30/2009	12697	AMHERST VF LLC ATTN MEI CHENG C/O VORNADO REALTY TRUST 210 RTE 4 E PARAMUS, NJ 07652		\$814,758.02 (general unsecured)	Circuit City Stores, Inc.	\$736,090.89 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$67,242.74 for rejection damages, \$5,433.72 for prepetition taxes and \$5,990.67 for CAM recon according to the Debtors' books and records.
6/29/2009	13910	Amherst VF LLCVornado Realty Trust 210 Rte 4 E Paramus, NJ 07652		\$41,923.29 (administrative)	Circuit City Stores, Inc.	\$27,817.85 (administrative)	Circuit City Stores, Inc.	Reduce by \$2,347.36 for CAM recon and \$11,758.08 for post petition taxes according to the Debtors' books and records.
6/26/2009	13769	ARHO Limited Partnership c/o Swansons Properties 3900 Winters Properties Sacramento, CA 95838		\$129,903.69 (administrative)	Circuit City Stores, Inc.	\$77,305.00 (administrative)	Circuit City Stores, Inc.	Reduce by \$52,598.69 for overstated other administrative rent according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
3/23/2009	12152	Bank of America National Association as Successor by Merger to LaSalle Bank National Association as Trustee for the Registered Holders of the Morgan Stanley Capital Inc Commercial Mortgage Pass Through Certificates Series 1997 C1 c/o Capmark Finance Inc Joseph Orsatti 116 Welsh Road Horsham, PA 19044		\$50,000 (general unsecured and secured)	Circuit City Stores, Inc.	\$50,000 (general unsecured)	Circuit City Stores, Inc.	This claim was docketed and \$50,000 general unsecured and no amount was assigned to the part that was docketed as secured. The debtor does not believe that any secured amount is due this claimant.
10/28/2009	14703	Basser Kaufman 312 LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Basser Kaufman Attn Marc Kemp 335 Central Ave Lawrence, NY 11559	\$24,745.08 (administrative)	Circuit City Stores, Inc.	\$5,067.45 (administrative)	Circuit City Stores, Inc.	Reduce by \$19,677.63 for administrative rent according to debtors' books and records.
4/30/2009	12507	Basser Kaufman 312 LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 1078	Basser Kaufman Attn Marc Kemp 335 Central Ave Lawrence, NY 11559	\$721,432.54 (general unsecured)	Circuit City Stores, Inc.	\$647,277.86 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$11,224.09 for prepetition rent, \$46,706.50 for rejection damages, \$5,000 for attorney fees and \$11,224.09 for vendor error according to the Debtors' books and records.
12/11/08	805	BERKSHIRE WEST LLC PO BOX 510209 PHILADELPHIA, PA 19175-0209		\$44,053.75 (general unsecured)	Circuit City Stores, Inc.	\$22,488.23 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, prepetition rent is paid in full and thus \$9,243.96 asserted is not owing. Unpaid prepetition taxes are overstated by \$12,321.56. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$21,565.52.
5/27/09	13077	BPP Redding LLC c/o John C La Liberte Esq. Sherin and Lodgen LLP 101 Federal St Boston MA 02110		\$875,276.78 (general unsecured) \$2,000.00 (administrative)	Circuit City Stores, Inc.	\$810,101.85 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$4,170.81 for prepetition rent not supported by the Debtors' books and records. Reduce by \$58,122.26 in rejection damages not supported by the Debtors' books and records. Reduce by \$878.86 in prepetition taxes not supported by the Debtors' books and records. Reduce by \$2,000 in attorneys fees not permitted by the lease. Reduce by \$2000 in postpetition damages for which there is no support.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/29/09	13915	Campbell Properties Limited Partnership c/o Donald G Campbell Esq Thiel Campbell Gunderson and Anderson PLLP 7300 Metro Blvd No 630 Edina. MN 55439-2365		\$4,921.77 (administrative)	Circuit City Stores, Inc.	\$4,721.55 (administrative)	Circuit City Stores, Inc.	Claim should be reduced by \$200.22 in postpetition taxes which are not supported by the Debtors' books and records.
3/30/2009	12169	Cardinal Capital Partners Inc. & 680 S. Lemon Ave. Co. LLC c/o Niclas A. Ferland Esq. LeClairRyan A Professional Corporation 555 Long Wharf Dr. 8th Fl. New Haven, CT 06511		\$5,049,313.62 (general unsecured)	Circuit City Stores, Inc.	\$2,296,508.52 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$121,865.10 for overstated rejection damages and \$2,630,940.00 for overstated other damages according to the Debtors' books and records.
4/1/2009	13135	Cardinal Capital Partners Inc. and 680 S. Lemon Ave. Co. Attn: Christopher L. Perkins c/o LeClairRyan A Professional Corporation 951 East Byrd St. 8th Fl. Richmond, Florida 23219	Ilan Markus and Niclas A. Ferland LeClairRyan A Professional Corporation 555 Long Wharf Dr. 8th Fl. New Haven, CT 06511	\$243,050.62 (administrative)	Circuit City Stores, Inc.	\$173,328.32 (administrative)	Circuit City Stores, Inc.	Reduce by \$67,722.30 for overstated postpetition taxes and \$2,000 for attorneys' fees according to the Debtors' books and records.
1/13/2009	3732	Carousel Center Company, L.P. Menter, Rudin & Trivelpiece, PC Attn: Kevin M. Newman, Esq. 308 Maltbie Street, Suite 200 Syracuse, NY 13204-1498		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$22,431.53 (general unsecured)	Circuit City Stores, Inc.	Reduce to \$24,635.80 for prepetition rent and a credit of \$2,204.27 for insurance reconciliation in accordance with the Debtors' books and records.
4/30/2009	12818	CC Hamburg NY Partners LLC Mark B Conlan Esq Gibbons PC 1 Gateway Ctr Newark, NJ 07102-5310		\$358,613.44 (general unsecured) \$0.00 (administrative)	Circuit City Stores, Inc.	\$338,013.44 (general unsecured) -\$10,835.42 (administrative)	Circuit City Stores, Inc.	Reduce by \$12,865.12 for November stub rent, \$21,638.04 for attorney fees, \$20,600 for damages and repairs, all of which are general unsecured, and \$17,464.42 for post petition taxes, which is administrative, according to the Debtors' books and records.
12/19/08	1024	CC Investors 1995 1 130 W 2nd Street, Suite 1520 Dayton, OH 45402-1519		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$47,642.28 (general unsecured)	Circuit City Stores, Inc.	Allow \$19,056.91 for Nov stub rent and \$28,585.37 for other admin rent.
1/2/09	2366	CC Investors 1996 6 Attn Kelly Serenko Dir Lease Adm Kamin Realty Company PO Box 10234 Pittsburgh, PA 15232-0234		\$353,694.54 (general unsecured)	Circuit City Stores, Inc.	\$347,747.97 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$284.61 in prepetition rent not supported by Debtors' books and records. Reduce by \$2,818.76 for prepetition taxes not supported by the Debtors' books and records. Reduce by \$2,843.20 in late charges not supported by the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/30/09	12712	CC-Investors Trust 1995-1 Attn: Arina Meeuwsen 5500 Interstate N. Parkway Suite 600 Atlanta, Georgia 30328	Manufacturers and Traders Trust Company, as Trustee c/o Hodgson Russ LLP attn: Deborah J. Piazza, Esq. 60 East 42nd Street, 37th Floor New York, New York 10165	Unliquidated but not less than \$644,731.85 (general unsecured)	Circuit City Stores, Inc.	\$575,043.54 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$32,299.90 in rejection damages not supported by the Debtors' books and records. Reduce by \$76.18 in prepetition taxes not supported by the Debtors' books and records. Reduce by \$37,312.23 in brokers opinion not permitted by the lease.
6/29/09	13882	CC-Investors Trust 1995-1 Attn: Arina Meeuwsen 5500 Interstate N. Parkway Suite 600 Atlanta, Georgia 30328	Manufacturers and Traders Trust Company, as Trustee c/o Hodgson Russ LLP attn: Deborah J. Piazza, Esq. 60 East 42nd Street, 37th Floor New York, New York 10165	\$43,973.56 (administrative)	Circuit City Stores, Inc.	\$11,461.90 (administrative)	Circuit City Stores, Inc.	Reduce by \$15,840.01 in attorneys fees not permitted by the lease. Reduce by \$500 in brokers opinion not permitted by the lease. Reduce by \$10,934.28 in postpetition insurance not supported by the lease. Reduce by \$5,237.37 in trustee's fees not permitted by the lease.
5/11/2009	12937	CCMS 2005 CD1 Hale Road LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131	BPP-CONN LLC c/o John C. LaLiberte, Esq. Sherin and Lodgen, LLP 101 Federal Street Boston, MA 02110	\$1,146,434.66 (general unsecured) \$2,000 (administrative)	Circuit City Stores, Inc.	\$1,127,448.78 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$18,985.88 for prepetition rent and \$2,000 for damages and repairs according to the Debtors' books and records.
4/30/2009	12555	Centro Properties Group ta Bakersfield Commons Bakersfield CA c/o David L. Pollack Esq. Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103		\$571,515.09 (general unsecured)	Circuit City Stores, Inc.	\$555,279.34 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$1,470.11 for overstated prepetition taxes, \$11,116.68 for overstated prepetition rent and \$3,648.96 for overstated prepetition insurance according to the Debtors' books and records.
1/29/2009	8094	Centro Properties Group ta Commons at Chancellor Charlotte NC c o David L PollackBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$46,601.21 (administrative)	Circuit City Stores, Inc.	\$4,101.21 (administrative)	Circuit City Stores, Inc.	Reduce by \$42,500 for damages according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/30/2009	12634	Centro Properties Group ta Esplande Shopping Center Oxnard CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103		\$66,397.29 (administrative)	Circuit City Stores, Inc.	\$53,388.01 (administrative)	Circuit City Stores, Inc.	Reduce by \$1,925.87 for November stub rent, \$7,425.17 for other postpetition taxes, \$3,220.00 for other damages and \$438.24 for other CAM in accordance with the Debtors' books and records.
4/30/2009	12639	Centro Properties Group ta Esplande Shopping Center Oxnard CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103		\$1,630,226.15 (general unsecured)	Circuit City Stores, Inc.	\$1,436,326.32 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$14,245.52 for prepetition rent, \$133,011.76 for rejection damages, \$44,592.82 for other taxes, \$1,445.05 for other CAM and \$604.68 for other insurance in accordance with the Debtors' books and records.
4/30/2009	12581	Centro Properties Group ta Innes Market Salisbury NC c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$14,958.14 (administrative)	Circuit City Stores Inc.	\$14,766.37 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$191.77 other administrative rent (out of \$191.77 claimed).
4/30/2009	12582	Centro Properties Group ta Innes Market Salisbury NC c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$435,634.84 (general unsecured)	Circuit City Stores Inc.	\$414,114.14 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$21,520.70 rejection damages (out of \$429,306.40 claimed).
4/30/2009	12638	Centro Properties Group ta Montebello Plaza Montebello CA c/o David L. Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103		\$723,461.44 (general unsecured)	Circuit City Stores, Inc.	\$662,199.80 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$9,918.75 for prepetition rent, \$4,422.70 for other prepetition taxes, \$44,744.47 for other prepetition CAM and \$2,175.72 for other prepetition insurance according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/30/2009	12754	Centro Properties Group ta Montebello Plaza Montebello, CA c/o David L. Pollack Esq. Ballard Spahr Andrews & Ingersoll LLP 1735 Market St. 51st Fl. Philadelphia, PA 19103		\$57,039.24 (administrative)	Circuit City Stores, Inc.	\$42,351.63 (administrative)	Circuit City Stores, Inc.	Reduce by \$510.49 for overstated postpetition insurance, \$10,957.12 for overstated postpetition CAM and \$3,220.00 for other damages according to the Debtors' books and records.
1/29/2009	8089	Centro Properties Group ta Venture Point Duluth GA c/o David L Pollack EsqBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$45,812.05 (administrative)	Circuit City Stores, Inc.	- \$249.73 (administrative)	Circuit City Stores, Inc.	Reduce by \$36,626.80 for November stub rent, \$8,920.40 for postpetition taxes and \$514.58 for post petition CAM according to the Debtors' books and records.
1/29/2009	8490	Centro Properties Group ta Venture Point Duluth GA c/o David L PollackBallard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$765,925.81 (general unsecured)	Circuit City Stores, Inc.	\$753,805.41 (general unsecured)	Circuit City Stores, Inc	Reduce by \$9,018.16 for rejection damages and \$3,102.24 for prepetition CAM recon according to the Debtors' books and records.
3/30/09	12078	CMAT 1999 C2 Bustleton Avenue Limited Partnership c/o Mindy A. Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S. Biscayne Blvd., Ste. 2500 Miami, FL 33131	CC PHILADELPHIA 98, LLC c/o Simon Marciano, Esq. Neuberger, Quinn, Gielen, Rubin & Gibbon, P.A. One South Street, 27th Floor Baltimore, MD 21202	\$1,443,520.29 (general unsecured)	Circuit City Stores, Inc.	\$1,313,171.73 (general unsecured)	Circuit City Stores, Inc.	\$1,678.05 represents overstated prepetition rent according to the Debtors' books and records; and \$128,670.51 represents overstated rejection damages. Accordingly, pursuant to the Debtors' books and records, claim should be reduced by \$130,348.56.
4/14/09	12178	Cole CC Mesquite TX LLC Jeffrey T. Wegner, Esq. Kutak Rock LLP 1650 Farnam St. Omaha, NE 68102		\$2,247,909.10 (general unsecured)	Circuit City Stores, Inc.	\$848,214.00 (general unsecured)	Circuit City Stores, Inc.	The rejection damage amount is higher than CCS books and records by \$1,399,695.10 and therefore will be reduced in such amount. Landlord used a different lease end date and a higher annual rent amount. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$1,399,695.10.
6/30/09	14164	Cole CC Taunton MA LLC; Cole CC Aurora CO LLC; Cole CC Groveland FL LLC & Cole CC Mesquite TX LLC Attn: Peter J. Barrett & Kimberly A. Pierro Kutak Rock LLP 1111 E Main St., Ste. 800 Richmond, VA 23219-3500	Kutake Rock LLP Attn: Jeffrey T. Wegner The Omaha Bldg. 1650 Farnam St. Omaha, NE 68102	\$183,603.29 (administrative)	Circuit City Stores, Inc.	\$154,091.71 (administrative)	Circuit City Stores, Inc.	The Nov stub rent amount agrees to CCS books and records. The taxes for post petition dates are higher than CCS books and records by \$26,618.36 and therefore will be reduced by such amount. The post petition CAM recon amount is higher than CCS books and records by \$2,893.22 and therefore will be reduced by such amount.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/30/2009	14351	Compton Commercial Redevelopment Company Store No. 422 c/o Katten Muchin Rosenman LLP Thomas J. Leanse Esq. 2029 Century Park East 26th Fl.		(\$12,866.81 (administrative) \$48,229.13 (general unsecured)	Circuit City Stores, Inc.	\$7,532.72 (administrative) \$34,881.22 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$9,613.97 for prepetition rent, \$5,334.09 for other attorney fees and \$3,733.94 for other prepetition taxes in accordance with the Debtors' books and records.
4/29/2009	12490	Corre Opportunities Fund, L.P. 1370 Avenue of the Americas, 29" Floor New York, NY 10019 Attn: Claims Processing (Bankruptcy)	Sherwood Properties, LLC clo Walter W. Kelley, Esq. P.O. Box 70879 Albany, GA 31708	\$20,297.03 (administrative)	Circuit City Stores Inc.	\$8,949.17 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$10,241.60 other administrative rent (out of \$10,241.60 claimed); (2) \$1,106.26 post-petition taxes (out of \$10,055.43 claimed).
4/29/2009	12487	Corre Opportunities Fund, L.P. 1370 Avenue of the Americas, 29" Floor New York, NY 10019 Attn: Claims Processing (Bankruptcy)	Sherwood Properties, LLC clo Walter W. Kelley, Esq. P.O. Box 70879 (Jfknown) Albany, GA 31708	\$65,038.00 (administrative)	Circuit City Stores Inc.	\$53,381.44 total \$22,224.24 administrative; \$31,157.20 general unsecured	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$9,523.76 November stub rent (out of \$31,748.00 claimed); (2) \$2,132.80 pre-petition tax (out of \$33,290.00 claimed). <u>Reclassify: pre-petition rent.</u>
4/23/2009	12348	Daly City Partners I LP Julie H. Rome Banks Binder & Malter LLP 2775 Park Ave. Santa Clara, CA 95050	SPI Holdings LLC 650 California St. Ste. 1288 San Francisco, CA 94108	\$60,538.17 (administrative) \$545,748.61 (general unsecured)	Circuit City Stores, Inc.	\$501,982.87 (general unsecured) \$10,626.55 (administrative)	Circuit City Stores, Inc.	Reduce by \$27,446.31 for November stub rent, \$18,342.80 for other prepetition taxes, \$672.54 for other postpetition CAM recon 2008, \$21,374.78 for other prepetition damages, \$4,048.16 for other prepetition CAM recon 2008, \$17,438.00 for other lien release and \$4,354.77 for other post petition taxes in accordance with the Debtors' books and records.
6/30/09	14061	Dowel Allentown LLC Lawrence A Katz Venable LLP 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182	Eric S Kassoff Wilkes Artis 1150 18th St NW Ste 400 Washington, DC 20036	\$607,381.55 (general unsecured)	Circuit City Stores, Inc.	\$605,774.23 (general unsecured)	Circuit City Stores, Inc.	Claim no. 14061 amended claim no. 12916. The prepetition rent amount claimed is \$1,327.46 higher than the debtor's books and records amount, and is reduced by that amount. The rejection damage amount claimed agrees with the amount on the debtor's books and records, and is accepted. The \$279.86 amount for postpetition taxes does not appear on the debtor's books and records, and is reduced to zero.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/30/09	14366	Dowel Allentown LLC Lawrence A Katz Venable LLP 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182	Eric S Kassoff Wilkes Artis 1150 18th St NW Ste 400 Washington, DC 20036	\$44,979.14 (administrative)	Circuit City Stores, Inc.	\$30,396.63 (administrative)	Circuit City Stores, Inc.	The stub rent is \$2,076.17 higher than the debtor's books and records amount, and is reduced by that amount. The debtor's books and records do not include any amounts for attorney's fees (claimed to be \$11,540.31) or postpetition interest and penalties (claimed to be \$966.03), and the claim is reduced by such amounts.
4/30/2009	13017	Giant Eagle Inc c/o Darlene M Nowak Esq Marcus & Shapira LLP 35th Fl 1 Oxford Ctr Pittsburgh, PA 15219		\$806,548.32 (general unsecured)	Circuit City Stores Inc.	\$528,765.29 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) 625.00 pre-petition rent (out of \$10,000.00 claimed); (2) \$133,882.11 rejection damages (out of \$653,272.41 claimed); (3) \$143,275.91 pre-petition taxes (out of \$143,275.91 claimed).
6/21/2009	14019	Giant Eagle Inc Darlene M Nowak Esq Marcus & Shapira LLP One Oxford Ctr 35th Fl 301 Grant St Pittsburgh, PA 15219		\$29,863.32 (administrative)	Circuit City Stores Inc.	\$21,875.00 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$700.00 November stub rent (out of \$22,575.00 claimed); (2) \$1,319.45 other administrative rent (out of \$1,319.45 claimed); (3) \$5,968.87 post-petition taxes (out of \$5,968.87 claimed).
5/1/2009	12764	GREECE RIDGE LLC c o THOMAS W DANIELS ESQWILMORITE MANAGEMENT GROUP LLC 1265 SCOTTSVILLE RDROCHESTER, NY 14624		\$82,134.22 (administrative)	Circuit City Stores, Inc.	-\$9,561.49 (administrative)	Circuit City Stores, Inc.	Reduce by \$20,614.73 for administrative rent, \$71,067.51 for post petition taxes and \$13.47 for CAM recon according to the Debtors' books and records.
3/23/2009	12040	Hallaian Brothers 2416 W. Shaw 104 Fresno, CA 93711	Michael L. Wilhelm Walter Wilhelm Law Group 8305 N. Fresno St. Ste 410 Fresno, CA 93720-1563	\$765,986.00 (general unsecured)	Circuit City Stores West Coast, Inc.	\$599,087.68 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$20,014.26 for prepetition rent, \$121,187.89 for rejection damages, \$5,696.18 for other prepetition taxes and \$20,000 for other damages in accordance with the Debtors' books and records.
4/29/2009	12462	Hart Kings Crossing LLCKeith R Therrien c o Powers & Therrien PS3502 Tieton Dr Yakima, WA 98902	Hart Kings Crossing LLC Attn Thomas H Dye PO Box 2255 Wenatchee, WA 98807-2255	\$1,260,501.20 (general unsecured) \$44,276.39 (administrative)	Circuit City Stores, Inc.	1,212,851.96 (general unsecured) \$38,431.71 (administrative)	Circuit City Stores, Inc.	Reduce by \$1,981.63 for administrative rent, \$47,649.24 for rejection damages, \$302.02 for administrative fee and \$3,561.03 for postpetition taxes according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/23/2009	14049	Iannucci Development Corporation as Successor to Iannucci & Son Construction Company Inc Stephen P Wright EsqHarlow Adams & Friedman PC300 Bic Dr Milford, CT 06461		\$71,176.54 (administrative)	Circuit City Stores, Inc.	\$24,606.31 (administrative)	Circuit City Stores, Inc.	Reduce by \$34,715.63 for administrative rent and \$11,854.60 for post petition taxes according to the Debtors' books and records.
4/22/2009	12327	Iannucci Development Corporation 37 Hermitage LN Haven, CT 06473		\$499,923.47(gen eral unsecured)	Circuit City Stores, Inc.	\$453,158.77 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$46,764.70 for prepetition taxes according to the Debtors' books and records.
4/30/09	12720	Inland American Chesapeake Crossroads LLC c/o Bert Bittourna, Esq. Inland American Retail Management LLC Inland Real Estate Group 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	Connolly Bove Lodge & Hutz LLP Karen C. Bifferato, Esq. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19899	Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$509,820.36 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, prepetition rent is overstated by \$25,200.50. There are \$35,000.00 of unsubstantiated damages. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$60,200.50.
4/2/09	12092	Inland American Oklahoma City Penn LLC Attn: Karen C. Bifferato and Kelly M. Conlan The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$605,508.41 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, the prepetition rent is overstated by \$4,906.43. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$4,906.43.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
3/31/10	14955	Inland American Retail Management LLC Attn: Karen C. Bifferato and Kelly M. Conlan The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807		unliquidated (administrative)	Circuit City Stores, Inc.	\$55,091.43 (administrative)	Circuit City Stores, Inc.	LOC 593: According to the Debtors' books and records, \$24,274.40 of November stub rent is not owed. \$1,777.58 of other administrative rent is overstated. There is no support for \$7,779.39 of postpetition taxes or \$2,600.21 of CAM. LOC 3508: According to the Debtors' books and records, \$28,012.58 of November stub rent is not owed. \$7,120.06 of other administrative rent is overstated. There is no support for \$7,325.77 of postpetition taxes or \$1,485.76 of CAM. LOC 3641: According to the Debtors' books and records, \$21,033.24 of November stub rent is not owed. \$10,662.01 of other administrative rent is not supported. Postpetition taxes in the amount of \$5,809.82 are overstated. There is no support for \$9,221.62 of CAM charges. LOC 3758: According to the Debtors' books and records, \$10,806.41 of administrative rent and \$982.51 of postpetition CAM are not owed. Based on the foregoing, the claim should be reduced by \$138,391.46.
3/31/10	14936	Inland Southwest Management LLC Attn: Karen C. Bifferato and Kelly M. Conlan Connolly Bove Ldge & Hutz., LLP The Nemours Bldg. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19807		Unliquidated (administrative)	Circuit City Stores, Inc.	\$32,813.87 (administrative)	Circuit City Stores, Inc.	The Nov stub amount of \$235,601.50 has been paid according to the Debtors' books and records and should be disallowed. Also, other admin rent of \$22,572.29 and post petition taxes of \$2,520.18 do not agree to the Debtors' books and records.
4/30/09	12830	Inland Western Austin Southpark Meadows II LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$899,130.71 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$246,000.89 and rejection damages by \$97,899.02 to match Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
1/30/09	9725	Inland Western Avondale McDowell LLC Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$763,312.68 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$136,257.22 and rejection damages by \$146,556.73 to match Debtors' books and records.
4/30/09	12644	Inland Western Cedar Hill Pleasant Run Limited Partnership c/o Bert Bittourn, Esq. Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523	Connolly Bove Lodge & Hutz LLP Karen C. Bifferato, Esq. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19899	Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$866,381.71 (general unsecured)	Circuit City Stores, Inc.	The rejection damage amount claimed is greater than CCS books and records by \$28,424.08 and therefore should be reduced by such amount.
4/2/09	12082	Inland Western College Station Gateway LP c/o Bert Bittourn, Esq. Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$468,432.69 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$110,273.47 to match Debtors' books and records.
4/30/09	12643	Inland Western Houma Magnolia LLC Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$493,493.95 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$21,123.70 to match Debtors' books and records.
4/30/09	12829	Inland Western Lake Worth Towne Crossing LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$1,057,869.60 (general unsecured)	Circuit City Stores, Inc.	Reduce rejection damages by \$55,116.17 to match Debtors' books and records.
4/30/09	12646	Inland Western San Antonio HQ LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$1,044,352.52 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$115,570.09 and rejection damages by \$303,599.87 to match Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/30/09	12828	Inland Western Southlake Corners LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$1,346,716.98 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$180,695.59 to match Debtors' books and records.
4/30/09	12831	Inland Western Sugar Land Colony LP Inland Real Estate Group Inland Southwest Management LLC 2901 Butterfield Rd., 3rd Fl. Oak Brook, IL 60523		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$676,002.76 (general unsecured)	Circuit City Stores, Inc.	Reduce prepetition rent by \$38,602.31 to match Debtors' books and records.
3/25/09	11951	KIR Piers LP Attn Neil E Herman Esq c o Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178		\$407,983.26 (general unsecured)	Circuit City Stores, Inc.	\$353,714.94 (general unsecured)	Circuit City Stores, Inc.	The prepetition rent amount claimed agrees with the amount on the debtor's books and records, and is accepted. The rejection damage amount claim is \$54,268.32 higher than the books and records amount, and is reduced by that amount.
1/30/2009	9781	La Cienega Sawyer Ltd. c/o Rubin Pachulski Properties 9601 Wilshire Blvd. Ste 260 Beverly Hills, CA 90210		\$28,839.42 (administrative)	Circuit City Stores West Coast, Inc.	\$26,864.09 (administrative)	Circuit City Stores West Coast, Inc.	Reduce by \$787.24 for November stub rent and \$1,188.09 for other administrative rent in accordance with the Debtors' books and records.
10/23/09	14696	Liquidity Solutions Inc as Assignee of Trout Segall & Doyle Winchester Properties LLC One University Plz Ste 312 Hackensack, NJ 07601		\$1,362,372.73 (general unsecured)	Circuit City Stores, Inc.	\$1,211,899.72 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$35,806.48 in prepetition rent not supported by Debtors' books and records. Reduce by \$3,891.03 for prepetition taxes not supported by the Debtors' books and records. Reduce by \$110,775.50 in rejection damages not supported by the Debtors' books and records.
4/30/09	12744	MB Keene Monadnock LLC c/o Bert Bittoluma, Esq. Inland Real Estate Group 2901 Butterfield Rd. 3rd Flr Oak Brook, IL 60523	Connolly Bove Lodge & Hutz LLP Karen C. Bifferato, Esq. 1007 N. Orange St. PO Box 2207 Wilmington, DE 19899	Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$565,707.11 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, prepetition rent is overstated by \$88,704.90. Rejection damages claims are overstated by \$54,591.83. \$25,000 of other damages are invalid. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$168,296.73.
1/30/2009	8362	Midland Loan Services Inc c o Katharine BattaiaThompson and Knight LLP 1722 Routh St Ste 1500 Dallas, TX 75201	Midland Loan Services Inc Attn Josh Azinger 10851 Mastin Ste 300 Overland Park, KS 66210	\$624,146.50 (general unsecured)	Circuit City Stores, Inc.	\$620,212.50 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$934 for prepetition rent and \$3,000 for attorney fees according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/6/2009	12135	Nevada Investment Holdings Inc. V Robert E. Griffin V c/o Sunbelt Management Co. 8095 Othello Ave. San Diego, CA 92111		\$945,017.94 (general unsecured)	Circuit City Stores West Coast, Inc.	\$915,017.94 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$30,000 for overstated other damages according to the Debtors' books and records.
4/30/09	12590	ONICS, LLC Attn: Michael D. Plante 730 17th Street, Suite 715 Denver, CO 80202	Manufacturers and Traders Trust Company, as Trustee c/o Hodgson Russ LLP attn: Deborah J. Piazza, Esq. 60 East 42nd Street, 37th Floor New York, New York 10165	Unliquidated but not less than \$486,462.48 (general unsecured)	Circuit City Stores, Inc.	\$459,063.73 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$12,709.94 in rejection damages and \$41.83 in prepetition taxes not supported by the Debtors' books and records. Reduce by \$10,703.25 in attorneys fees and \$3,943.73 in trustee's fees not permitted by the lease.
6/29/09	14003	ONICS, LLC Attn: Michael D. Plante 730 17th Street, Suite 715 Denver, CO 80202	Manufacturers and Traders Trust Company, as Trustee c/o Hodgson Russ LLP attn: Deborah J. Piazza, Esq. 60 East 42nd Street, 37th Floor New York, New York 10165	\$39,821.63 (administrative)	Circuit City Stores, Inc.	\$2,857.25 (administrative)	Circuit City Stores, Inc.	Reduce by \$15,887.00 in postpetition taxes not supported by the Debtors' books and records. Reduce by \$15,840.01 in attorneys fees and \$5,237.37 in brokers fees not permitted by the lease.
4/2/2009	12120	PR Christiana LLC c/o Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLC 260 S Broad St Philadelphia, PA 19102		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$69,4887.52 (general unsecured)	Circuit City Stores, Inc.	Reduce to \$694,887.52 for rejection damages in accordance with the Debtors' books and records.
4/30/09	12524	Pratt Center LLC Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202		\$350,941.70 (general unsecured) \$29,821.24 (administrative)	Circuit City Stores, Inc.	\$343,896.50 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, prepetition rent is overstated by \$6,944.58. Prepetition insurance is overstated by \$100.62. The administrative portions of this claim totaling \$29,821.24 are duplicated on claim 14358 and are thus objected to here.
6/30/09	14358	Pratt Center LLC Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202		\$25,489.50 (administrative)	Circuit City Stores, Inc.	\$18,713.23 (administrative)	Circuit City Stores, Inc.	Postpetition insurance of \$324.35 does not match the Debtors' books and records. Attorneys' fees of \$5,921.09 are not substantiated. Rejection damages of \$530.88 are covered on claim 12524.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/30/2009	12794	Regency Centers LP Attn: James S. Carr Esq. & Robert L. LeHane Esq Kelley Drye & Warren LLP 101 Park Ave. New York, NY 10178	Regency Centers LP 1 Independent Dr. Ste. 114 Jacksonville, FL 32202-5019	\$631,990.96 (general unsecured)	Circuit City Stores West Coast, Inc.	\$619,851.35 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$402.94 for prepetition rent and \$11,736.67 for other attorneys fees in accordance with the Debtors' books and records.
1/13/2010	14791	Regency Centers LP Attn: Randy Shoemaker 1 Independent Dr. Ste. 114 Jacksonville, FL 32202-5019	Regency Centers LP Attn: James S. Carr Esq. & Robert L. LeHane Esq. Kelley Drye & Warren LLP 101 Park Ave. New York, NY 10178	\$70,624.51 (administrative)	Circuit City Stores West Coast, Inc.	\$22,531.51 (administrative)	Circuit City Stores West Coast, Inc.	Reduce by \$48,093.00 for other damages in accordance with the Debtors' books and records.
1/29/09	7828	Rio Associates Limited Partnership c o David D Hopper Esq 4551 Cox Rd, Ste 210 Glen Allen, VA 23060		\$ 152,269.00 (general unsecured)	Circuit City Stores, Inc.	\$131,780.31 (general unsecured)	Circuit City Stores, Inc.	Claim for rejection damages should be reduced by \$20,488.69 which is not supported by Debtors' books and records.
4/27/09	12449	Ritz Motel Company Seth A. Drucker / Honigman Miller Schwartz and Cohn LLP 2290 First National Bldg., Ste. 2290 Detroit , MI 48226-3506	Frederick S. Goldberg ATMF Realty & Equity Corp. 6735 Telegraph Rd., Ste. 110 Bloomfield Hills, MI 48301	Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$352,108.86 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, \$16,006.86 of administrative rent is misstated. The claim asserts an unsubstantiated attorneys fee claim of \$7,600.00. There is also a \$614.26 prepetition CAM credit and a \$101.72 postpetition CAM credit. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$24,322.84.
1/29/2009	9511	Riverside Towne Center No. 1 Watt Store No. 426 Thomas J. Leanse Esq. c/o Katten Muchin Rosenman LLP 2029 Century Park East 26th Fl. Los Angeles, CA 90067		\$9,635.22 (administrative) \$404,538.82 (general unsecured)	Circuit City Stores, Inc.	\$394,645.30 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$9,866.09 for prepetition rent, \$4,243.48 for other administrative rent, \$4,810.59 for other attorney fees, \$47.56 for other interest, \$533.59 for other CAM shortage and \$27.43 for other interest in accordance with the Debtors' books and records.
4/29/2009	12499	RLV Vista Plaza, LP David M. Blau, Esq. Kupelian Ormond & Magy, P.C. 25800 Northwestern Highway, Suite 950 Southfield, MI 48075		\$748,744.09 (general unsecured)	Circuit City Stores, Inc.	\$721,797.00 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$26,947.09 for prepetition rent according to the Debtors' books and records
1/29/09	8635	Safeway Inc. c/o David Newby Johnson & Newby LLC 39 S. Lasalle St., Suite 820 Chicago, IL 60603		\$1,416,718.43 (general unsecured)	Circuit City Stores, Inc.	\$180,185.14 (general unsecured)	Circuit City Stores, Inc.	Claim for rejection damages should be reduced by \$1,236,596.28 which is not supported by Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/14/2009	12212	Sangertown Square LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC308 Maltbie St Ste 200 Syracuse, NY 13204-1498	Sangertown Square LLC4 Clinton SquareSyracuse, NY 13202	Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$451,141.12 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$51,883.86 for rejection damages in accordance with the Debtors' books and records.
1/13/2009	3730	Sangertown Square, LLC Menter, Rudin & Trivelpiece, PC Attn: Kevin M. Newman, Esq. 308 Maltbie Street, Suite 200 Syracuse, NY 13204-1498		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$5,559.29 (general unsecured)	Circuit City Stores, Inc.	Reduce to \$5,559.29 for prepetition rent in accordance with the Debtors' books and records.
4/30/09	12690	Susanne Bard Trustee of the Ervin & Susanne Bard Family Trust James A. Friedberg, Esq. Israel Freidberg & Korbatov LLP 11601 Wilshire Blvd., Ste. 2200 Los Angeles, CA 90025	Susanne Bard Trustee of the Ervin & Susanne Bard Family Trust 1100 Alta Loma Rd., Unit 16B West Hollywood, CA 90069	\$393,905.68 (general unsecured)	Circuit City Stores, Inc.	\$393,412.25 (general unsecured)	Circuit City Stores, Inc.	According to the Debtors' books and records, the claim overstates prepetition rent by \$318.43. The \$175 false alarm fee is overstated. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$493.43.
4/28/09	12398	THF Harrisonburg Crossing LLC 2127 Innerbelt Business Center Dr Ste 200 St Louis, MO 63114		\$1,302,506.51 (general unsecured)	Circuit City Stores, Inc.	\$1,150,181.19 (general unsecured)	Circuit City Stores, Inc.	The prepetition rent amount claimed is the same as the debtor's books and records, and is accepted. The rejection damage amount claim is \$152,283.49 higher than the books and records amount, and is reduced by that amount. The prepetition taxes amount claim is \$41.83 higher than the books and records amount, and is reduced by that amount.
6/30/2009	13911	Thoroughbred Village Augustus C Epps Jr EsqChristian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23219	Thoroughbred Village 2002 Richard Jones Rd Ste C200 Nashville, TN 37215	\$63,409.19 (administrative)	Circuit City Stores, Inc.	\$38,924.36 (administrative)	Circuit City Stores, Inc.	Reduce by \$5,952.94 for administrative rent, \$6,200.30 for attorney fees, \$10,480.00 for clean up costs, \$125.63 for postpetition utilities and \$2,125.86 for postpetition interest according to the Debtors' books and records.
1/28/2009	6586	TSA Stores Inc. Attn: General Counsel 1050 W. Hampden Ave. Englewood, CO 80110	Peter Cal Esq. Sherman & Howard LLC 633 Seventeenth St. Ste. 3000 Denver, CO 80202 TSA Stores Inc. 1050 W. Hampden Ave. Englewood, CO 80110	\$38,670.23 (general unsecured)	Circuit City Stores, Inc.	\$12,257.39 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$26,412.84 for overstated taxes in accordance with the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
6/23/2009	13867	TSA Stores Inc. Attn: General Counsel 1050 W. Hampden Ave. Englewood, CO 80110	Peter Cal Esq. Sherman & Howard LLC 633 Seventeenth St. Ste. 3000 Denver, CO 80202 TSA Stores Inc. Attn: Melisa Castro Hermann Property Mgr. 1050 W. Hampden Ave. Englewood, CO 80110	Inliquidated (administrative)	Circuit City Stores, Inc.	\$20,982.16 (administrative)	Circuit City Stores, Inc.	November stub rent is the only portion of this claim that agrees to the Debtors' books and records.
4/30/09	12526	Valley Corners Shopping Center LLC Amy Pritchard Williams, Esq. K&L Gates LLP Hearst Tower, 47th Fl. 214 N Tyron St. Charlotte, NC 28202		\$624,728.52 (general unsecured) \$39,717.00 (administrative)	Circuit City Stores, Inc.	\$611,801.82 (general unsecured) \$20,458.88 (administrative)	Circuit City Stores, Inc.	According to the Debtors' books and records, prepetition rent is paid in full and thus asserted \$12,926.70 is not owing. November stub rent is overstated by \$206.14. \$19,051.98 of asserted postpetition taxes are unsupported by Debtors' books and records. Thus, pursuant to the Debtors' books and records, the claim should be reduced by \$32,184.82.
6/30/2009	14057	WEC 99A 2 LLC c o Katharine BattaiaThompson and Knight LLP 1722 Routh St Ste 1500 Dallas, TX 75201		\$28,537.20 (administrative)	Circuit City Stores, Inc.	\$22,643.46 (administrative)	Circuit City Stores, Inc.	Reduce by \$5,893.74 for attorneys fees according to Debtors' books and records.
6/29/09	13985	WRI Overton Plaza LP Attn: James Ss Carr & Robert Ls LeHane Kelley Drye & Warren LLP 101 Park Ave. New York, NY 10178	Weingarten Realty Investors Attn: Lisa L. Seabron Legal Administrator 2600 Citadel Plz. Dr., Ste. 125 Houston, TX 77008	\$57,717.02 (administrative)	Circuit City Stores, Inc.	\$12,034.92 (administrative)	Circuit City Stores, Inc.	Nov stub rent \$23,628.36 was paid; March 09 rent \$11,282.40 was paid; \$10,771.34 represents overstated taxes according to the Debtors' books and records. Thus, pursuant to Debtors' books and records, claim should be reduced by \$45,682.10.
4/30/09	12737	WRI Overton Plaza LP Attn: Jenny J. Hyun, Esq. c/o Weingarten Realty Investors 2600 Citadel Plz. Dr., Ste. 125 Houston, TX 77008		\$623,213.22 (general unsecured)	Circuit City Stores, Inc.	\$605,919.32 (general unsecured)	Circuit City Stores, Inc.	\$8,639.27 represents overstated rejection damages. \$8,654.63 represents unsubstantiated damages. Accordingly, pursuant to the Debtors' books and records, claim should be reduced by \$17,293.90.
1/30/2009	9902	WTM Glimcher LLC Sharisse Cumberbarch Esq. Glimcher Properties Limited Partnership 180 E. Broad St. 21st Fl. Columbus, OH 43215		\$21,629.45 (administrative)	Circuit City Stores, Inc.	\$20,847.67 (administrative)	Circuit City Stores, Inc.	Reduce by \$781.79 for overstated other post petition late fees & int according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
1/30/09	9966	WTM Glimmcher LLC Sharisse Cumberbatch Esq. Glimcher Properties Limited Partnership 180 E. Broad St. 21st Fl. Columbus, OH 43215		\$13,627.89 (general unsecured)	Circuit City Stores, Inc.	\$7,953.46 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$2909.09 for overstated prepetition rent according to the Debtors' books and records. Reduce by \$2,765.34 for overstated other prepetition late fees & int. according to the Debtors' books and records.

In re Circuit City Stores, Inc, et al

Case No. 08-35653 (KRH)

Exhibit D

INVALID CLAIMS TO BE EXPUNGED

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
11/25/2008	46	PR Christiana LLC c/o Jeffrey Kurtzman Esq Klehr Harrison Harvey Bransburg & Ellers LLC 260 S Broad St Philadelphia, PA 19102	PR Christiana LLC 200 S Broad St 3rd Fl Philadelphia, PA 19102	\$56,494.92 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$39,546.44 for prepetition rent according to the Debtors' books and records. Also, the Debtors' books and records show that the landlord owes the Debtors \$10,500.24 for post petition taxes, \$11,398.12 for prepetition CAM recon and \$1,887.59 for postpetition CAM recon